

RETURN

(100)

To an ADDRESS of the HOUSE OF COMMONS dated the 11th March, 1901, for copies of all Orders in Council, regulations and other documents since the 1st day of January, 1897, presenting or showing what percentage or proportion of value of goods entitled to the advantages of the preferential tariff could be created in foreign countries, and what percentage or proportion of such value must be created in the United Kingdom; and also setting forth and showing what declarations, statements, affirmations or oaths must be made, declared or sworn to by exporters or other persons consigning such goods to Canadian importers, or by persons in Canada importing such goods from Great Britain and Ireland.

R. W. SCOTT,
Secretary of State.

MEMORANDUM RESPECTING ENTRIES OF GOODS UNDER THE PREFERENTIAL TARIFF.

It is to be noted with respect to the entry of goods under the preferential tariff of Canada that the regulations require the exporter to certify on the invoice of all manufactured articles produced in the United Kingdom that the labour of one or more of the countries entitled to the benefits of the said tariff has entered into the production of such manufactured article to the extent in each article of not less than one-fourth its value in its condition ready for export to Canada, and that the article is *bona fide* the manufacture of the said Kingdom. This certificate applies to articles wholly manufactured in the United Kingdom as well as to articles the manufacture of which is completed in the said Kingdom. Articles entitled to be classed as *bona fide* the manufacture of the United Kingdom shall be wholly manufactured therein or the manufacture thereof shall be *bona fide* completed there.

In estimating the labour of the United Kingdom entering into the production of articles manufactured therein partly from imported material, the extent of such labour may be reckoned by the value of the manufactured article ready for shipment at the place of production after deducting therefrom the value on entering within the limits of the United Kingdom, represented by the component parts of such article which are the produce of countries not entitled to the benefits of the preferential tariff.

After making the deductions for the value of the said imported component parts, if it is found that the enhanced value of the article is not less than one-fourth its total value as ready for shipment at the place of production in the United Kingdom, there may be deemed to have entered into the production of the said article the labour of the Kingdom to the extent required for the entry of goods under the British Preferential tariff of Canada.

JOHN McDOUGALD,
Commissioner of Customs.

DEPARTMENT OF CUSTOMS,
OTTAWA, Sept. 22, 1898.

REGULATIONS FOR THE ENTRY OF GOODS UNDER THE BRITISH PREFERENTIAL TARIFF OF CANADA.

Approved by Order in Council, July 14, 1898.

1. A separate invoice of articles entitled to entry under the British preferential tariff of Canada, upon the face or back of which there shall be written, printed or stamped a certificate of growth, produce or manufacture, in such of the forms marked A, B, C, D, E and F, set forth and prescribed in the schedule of forms attached hereto, as may be applicable, shall be produced and delivered to the collector of customs at the port of entry in Canada, before entry of such articles under the said preferential tariff shall be allowed; such certificate shall be made and signed in manner following, that is to say:—

(a.) If the exporter be an individual, either he or his manager, chief clerk or other principal official, having knowledge of the facts to be certified to, shall make and sign the certificate.

(b.) If the exporter be a firm or corporation the certificate shall be made and signed by a partner, manager, director, chief clerk or other principal official of such firm or corporation, having knowledge of the facts certified to.

2. In the case of entry of refined sugars under the said preferential tariff, in addition to the certificate of growth, produce or manufacture, to be written, printed or stamped on the invoice referred to in the first paragraph above, there shall be attached to the invoice a certificate of the refiner of the sugar as to the growth and refining of the same, in the form marked 'G' set forth and prescribed in the schedule of forms hereto attached, before entry under the said tariff shall be allowed.

3. The certificate of growth, produce or manufacture hereinbefore prescribed will be waived in the case of postal packages not exceeding \$25 in value when for entry under the British preferential tariff, if the contents of such packages are not merchandise for sale; provided, however, that such packages shall have endorsed on them a certificate in the form marked 'H,' set forth and prescribed in the schedule of forms attached hereto, which certificate shall be signed in the presence of a postal officer of the country whence the package was shipped direct to Canada.

SCHEDULE OF FORMS.

"A"

FORM of Certificate prescribed to be written, printed or stamped on the face or back of invoices of all articles, *except raw and refined sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by an individual exporter personally.*

I, the exporter of the articles included in this invoice, have the means of knowing and do hereby certify that said invoice being from myself to and amounting to is true and correct; that all the articles included in the said invoice are *bona fide* the produce or manufacture of one or more of the following countries, viz.:— and that a substantial portion of the labour of one or more of such countries has entered into the production of every manufactured article included in said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to Canada.

Signed

Dated at this

..... 190

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" B "

FORM of Certificate prescribed to be written, printed or stamped on invoices of all articles *except raw and refined sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by a person other than an individual exporter.*

I, hereby certify that I am of the exporter(s) of the articles included in this invoice, and that I am duly authorized to make and sign this certificate on behalf of the said exporter(s)

I have the means of knowing and I do hereby certify that this invoice from the said to amounting to is true and correct; that all the articles included in the said invoice are *bona fide* the produce or manufacture of one or more of the following countries, viz. :— and that a substantial portion of the labour of one more of such countries has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to Canada.

Signed

Dated at this

..... 190

" C "

Form of Certificate prescribed to be written, printed or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by an individual exporter personally.*

I, the exporter of the refined sugars included in this invoice, have the means of knowing and do hereby certify that said invoice, being from myself to and amounting to is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown and produced in one or more of the following British colonies or possessions, viz. :— ; and that the said refined sugars have been refined, as per certificate annexed hereto, at

Signed

Dated at

this 190

" D "

Form of Certificate prescribed to be written, printed, or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by a person other than an individual exporter.*

I, hereby certify that I am of the exporter(s) of the refined sugar included in this invoice, and that I am duly authorized to make and sign this certificate, on behalf of the said exporter(s)

I have the means of knowing and I do hereby certify that this invoice from the said to amounting to is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown and produced in

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one or more of the following British colonies or possessions, viz. :—
 and that the said refined sugars have been refined, as per certificate annexed hereto, at

Signed

Dated at

this 190

“ E ”

FORM of Certificate prescribed to be written, printed or stamped on the face or back of
 invoices of *raw sugars*, for entry under the British Preferential Tariff of Canada,
when made and signed by an individual exporter personally.

I, the exporter of the raw sugars included in this invoice,
 have the means of knowing, and do hereby certify that said invoice, being from myself
 to and amounting to is true
 and correct ; that all the sugars and melado included in the said invoice are *bona fide*
 the growth and produce of one or more of the following British colonies or possessions,
 viz :—

Signed

Dated at

this 190

“ F ”

FORM of Certificate prescribed to be written, printed or stamped on invoices of all *raw*
sugars, for entry under the British Preferential Tariff of Canada, *when made and*
signed by a person other than an individual exporter.

I, hereby certify that I am
 of the exporter(s) of the raw sugars included in this
 invoice, and that I am duly authorized to make and sign this certificate on behalf of the
 said exporter(s).

I have the means of knowing, and I do hereby certify that this invoice from the
 said to amounting to is true
 and correct ; that all the sugars and melado included in the said invoice are *bona fide*
 the growth and produce of one or more of the following British colonies or possessions,
 viz :—

Signed

Dated at

this : ... 190..

“ G. ”

FORM of Certificate of a principal official of a refinery prescribed to be annexed to
 every certified invoice of refined sugars for entry under the British Preferential
 Tariff of Canada.

I, certify that I am a principal official employed as
 in the sugar refinery known as
 operated by and situate at and
 that I am duly authorized to make and sign this certificate on behalf of the said refiners.

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I have means of knowing, do know, and I do hereby certify that there have been shipped from the said refinery to on the refined sugars invoiced and marked as follows :— ; that all the said sugars have been refined and manufactured at the aforesaid refinery wholly from raw sugars grown and produced in one or more of the following British colonies or possessions, viz. :—

Dated at, 190 .

(Signature)

Witness,

Address,

“ H. ”

CERTIFICATE to be endorsed on postal packages not exceeding \$25 in value, the contents of which are not merchandise for sale.

Every article herein to the extent of at least of one-fourth its present value is *bona fide* the produce or manufacture of

Dated at, 190 .

Signature of sender

In presence of

PREFERENTIAL TARIFF PROVISIONS.

“ AN ACT TO AMEND THE CUSTOMS TARIFF, 1897.”

Passed 13th June, 1898.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows :—

1. Section 6 of *The Customs Tariff*, 1897, is hereby repealed and the following is substituted therefor :—

“ 6. The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act is prohibited, and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.”

2. On and after the first day of August, one thousand eight hundred and ninety-eight, section 17 of the said Act shall be repealed and the following shall be substituted therefor :—

“ 17. Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct into Canada from any of such countries, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in schedule D to this Act.

(a) The United Kingdom ;

(b) The British colony of Bermuda ;

(c) The British colonies commonly called the British West Indies, including the following :—

The Bahamas ;

Jamaica ;

Turks and Caicos Islands ;

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The Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);

The Windward Islands (Grenada, St. Vincent and St. Lucia);

Barbados;

Trinidad and Tobago;

(d) British Guiana;

(e) Any other British colony or possession the customs tariff of which is, on the whole, as favourable to Canada as the British preferential tariff herein referred to is to such colony or possession.

“ Provided, however, that manufactured articles to be admitted under such preferential tariff shall be *bona fide*, the manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final

“ 2. Raw sugar, including all sugar described in item 436 of schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at reduced rate of duty provided in the British preferential tariff.

“ 3. The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under paragraph (e) of subsection 1 of this section.

“ 4. The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section.”

3. Item 221 in schedule A to the said Act is hereby repealed and the following substituted therefor :—

“ 221. India rubber boots and shoes; rubber belting, rubber cement and all manufactures of India rubber and gutta percha, n.o.p., twenty-five per cent ad valorem, 25 p.c.”

4. Items 435 and 436 in schedule A to the said Act are hereby repealed and the following are substituted therefor :—

“ 435. All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope, one dollar and eight cents per one hundred pounds, and for each additional degree one and one-half cents per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree.

“ 436. Sugar n.e.s. not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, testing not more than seventy-five degrees by the polariscope, forty cents per one hundred pounds, and for each additional degree one and one-half cents per one hundred pounds. Fractions of five tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. The usual packages in which imported to be free.”

5. On and after the first day of July, one thousand eight hundred and ninety-eight, item 445 and 446 in schedule A to the said Act shall be repealed.

6. On and after the said first day of July the following item shall be inserted in schedule B to the said Act instead of item 616 :—

‘ 616. Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act.’

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7. On and after the first day of August 1898, schedule D to the said Act shall be repealed and the following substituted therefor:—

SCHEDULE D.

BRITISH PREFERENTIAL TARIFF.

On articles entitled to the benefits of this preferential tariff under section 17, the duties mentioned in schedule A shall be reduced as follows:—The reduction shall be one-fourth of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in schedule A.

Provided, however, that this reduction shall not apply to any of the following articles, and that such articles shall in all cases be subjected to the duties mentioned in schedule A., viz.: wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

Provided further, that the reduction shall only apply to refined sugar, when evidence satisfactory to the Minister of Customs is furnished that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies or possessions.

Except as herein otherwise provided, this Act shall be held to have come into force on the sixth day of April in the present year, 1898.

British colonies or possessions added (under Order in Council of July 14, 1898) to the list of countries entitled to the benefits of the British Preferential Tariff of Canada at August 1, 1898, viz.:—

British India,
Ceylon,
New South Wales,
Straits Settlements.

“A.”

AT THE GOVERNMENT HOUSE AT OTTAWA.

FRIDAY the 9th day of September, 1898.

His Excellency, in virtue of the provisions of “The Customs Act,” Chapter 32 of the Revised Statutes, and by and with the advice of the Queen’s Privy Council for Canada is pleased to order that the oaths prescribed in forms one, two, three, four, five and six, by the Order in Council of the 25th July, 1888, in relation to invoices and entries, shall be repealed on and after the 1st day of January, 1899,—and that the following forms of oaths required under the Customs Act and the Customs Tariff be prescribed to be used in connection with invoices and entries in all cases to which they respectively apply, at all custom-houses or places where such oaths may be taken or lawfully administered, except the “Form of Declaration to be made by the foreign owner of any goods shipped to Canada on consignment,” which may be made and declared before the collector or the Mayor or other chief municipal officer at the place in the United Kingdom or other place in Her Majesty’s Possessions abroad from whence the goods are shipped, or before a notary Public; and at any other place before any British or other Consul accredited by any established government and resident in the country from whence the said goods are exported to Canada.

JOHN J. MCGEE

Clerk of the Privy Council

FORM 1.

OATH OR AFFIRMATION of the owner or his agent or attorney in Canada, prescribed to be made in cases where the goods have been actually purchased for importation into Canada.

I, _____ do solemnly and truly swear (or affirm) that I am the owner of the goods mentioned in the invoice(s) now produced by me and hereto annexed and signed by me ; that the said invoice(s) include(s) all of the goods mentioned in this Bill of Entry and _____ the true and only invoice(s) of all the goods imported as within stated ; that the said goods are properly described in the said invoice(s) and in this Bill of Entry ; that to the best of my knowledge and belief the said invoice(s) and every certificate and declaration thereon were made by the person or persons by whom the same purport to have been made ; that the said invoice(s) exhibit(s) the actual price or prices at which the said goods were actually purchased by the owner in the country whence exported to Canada and that there is included therein the true value of all cartons, cases, crates, boxes and coverings of any kind and all charges and expenses incident to placing the said goods in condition, packed ready for shipment to Canada ; that the value for duty of the said goods as stated in this Bill of Entry exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Canada without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof or for any special consideration whatever ; that if the value for duty of any goods as stated in this Bill of Entry is other than the value thereof as above specified such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said Bill of Entry that to the best of my knowledge and belief any and all goods entered on this Bill of Entry as being free of duty are lawfully entitled to free entry under the existing law, and any and all goods entered thereon at preferential tariff rates are lawfully entitled to be so entered ; that any and all goods mentioned in this Bill of Entry as imported for a specific purpose and therefore entered free or at a lower rate of duty than would otherwise be chargeable thereon are intended to be and will be used for such specific purpose only in the manner provided by law ; that nothing has been on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, and that if at any time hereafter I discover any error in the said invoice or invoices or any of them or in this Bill of Entry, or if I receive at any time any other or different invoice of the said goods or any part thereof, I will immediately make the same known to the collector of this port.

Sworn _____ before me _____ this _____ day of _____ 190 . _____ Collector.

FORM 2.

OATH OR AFFIRMATION OF THE CONSIGNEE IN CANADA, OR HIS AGENT OR ATTORNEY, PRESCRIBED TO BE MADE IN CASES WHERE THE GOODS HAVE BEEN EXPORTED TO CANADA ON CONSIGNMENT.

I _____ do solemnly and truly swear (or affirm) that I am _____ the consignee of the goods mentioned in the invoice or invoices now produced by me and hereto annexed and signed by me, that the said

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invoice(s) include(s) all of the goods mentioned in this Bill of Entry and the true and only invoice(s) of all the goods imported as within stated; that the said goods are properly described in the said invoice or invoices and in this Bill of Entry; that to the best of my knowledge and belief the said invoice or invoices and every certificate and declaration thereon, or filed therewith or attached thereto, were made by the person or persons by whom the same purport to have been made; that there is included in said invoice or invoices the true value of all cartons, cases, crates, boxes and coverings of any kind and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada; that if prior to their shipment to Canada the said goods or any of them have been sold to any person or firm or corporation in Canada, there is truly set forth in the said invoice the price or amount actually charged or intended to be charged to such person, or firm or corporation, for the said goods as in condition packed ready for shipment at the place whence *bona fide* exported and consigned to the importer in Canada; that the value for duty of the said goods as stated in this Bill of Entry is a just and faithful valuation of same at their fair market value when sold in like quantity and condition for home consumption in the principal markets of the country whence the same were exported directly to Canada; that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition for home consumption in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption but not payable when exported or on account of the exportation thereof, or for any special consideration whatever; or if the said goods are not so sold for home consumption, then the price at which like goods are so offered for sale; that if the value of any goods as stated in this Bill of Entry is other than the value thereof as above specified such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said Bill of Entry; that to the best of my knowledge and belief any and all goods entered on this Bill of Entry as being free of duty are lawfully entitled to free entry under the existing law, and that any and all goods entered thereon at preferential tariff rates are lawfully entitled to be so entered; that any and all goods mentioned in this Bill of Entry as imported for a specific purpose and therefore entered free or at a lower rate of duty than would otherwise be chargeable thereon are intended to be and will be used for such specific purpose only in the manner provided by law; that nothing has been on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, and that if at any time hereafter I discover any error in the said invoice or invoices, or any of them, or in this Bill of Entry, or if I receive at any time any other or different invoice of the said goods or any part thereof, I will immediately make the same known to the collector of this port.

Sworn before me this
day of day of 190 .
Collector.

FORM 3.

DECLARATION for small importations of goods not exceeding \$25 in dutiable value, prescribed to be made and to be written, printed or stamped and signed on invoices or pro-forma invoices, viz. :—

The quantity, value and description of the goods contained in the packages referred to in this invoice are truly stated in said invoice, as at the time and place of export direct to Canada.

(Signature of importer or agent.)

Sworn to before me at

190 .

(Signature.)

(Collector or Title of Official authorized to administer oaths.)

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FORM 4.

OATH OR AFFIRMATION of importer or agent prescribed to be made and subscribed before a Collector of Customs or a Notary Public or a Commissioner for taking affidavits, on entry of goods at a lower rate of duty or free for manufacturing purposes :—

I, _____ the undersigned, importer of the
mentioned in this entry, do solemnly swear (or affirm) that such
are imported by me for the manufacture of _____ in my own factory, situated
at _____, and that no portion of the same will be used for any
other purpose or disposed of until so manufactured.

Sworn before me this _____ day of _____ 190 .

(Collector or Title of Official authorized to administer oaths.)

FORM 5 (*Re* BILL OF SIGHT).

OATH OR AFFIRMATION of an owner, consignee, importer or his agent or attorney prescribed to be made on entering goods without the production of a duly certified invoice.

I, _____ hereby engage to make perfect entry of the goods
herein described, and in the event of the perfect entry not being completed within the
time appointed the money deemed sufficient in the judgment of the collector or other
proper officer of customs to pay the duties on such goods and deposited therefor shall
then be held to be the amount of such duties. And I do solemnly and truly swear (or
affirm) that the foregoing bill of sight and statement in the form of an invoice hereto
annexed contains a just and true account of all the goods imported, as herein stated, for
me or on my account or on account of _____, for whom I am authorized
to enter the same ; that I cannot for want of full information make perfect entry, and
that the invoice thereof has not been and cannot be produced ; I do further swear (or
affirm) that if I hereafter discover any other or greater quantity of goods than is con-
tained in the entry aforesaid, or receive or obtain any knowledge of any invoice of the
whole or any part thereof, I will immediately report the same to the collector of this
port ; I also swear (or affirm) that nothing has been concealed or suppressed in the entry
aforesaid whereby to avoid the just payment of the duties imposed by the laws of the
Dominion of Canada ; and that all matters are justly and truly expressed therein to the
best of my knowledge and belief, so help me God.

Sworn before me this _____ day of _____ 190 .

Signature.

Collector.

FORM 6.

DECLARATION prescribed to be made by the foreign owner or exporter of any goods shipped to Canada on consignment, before the collector or the mayor or other chief municipal officer at the place in the United Kingdom, or other place in Her Majesty's possessions abroad from whence the goods are shipped, or before a notary public ; and at any other place before any British or other consul, duly accredited by any established government and resident in the country from whence the said goods are exported to Canada.

I, _____ of _____ do solemnly and truly
declare that I am _____ the owner of the goods shipped on consignment
to _____ at _____ in Canada, and described in the annexed
invoice ; that the said invoice is a complete and true invoice of all the goods included

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'B.'

PRIVY COUNCIL—CANADA.

AT THE GOVERNMENT HOUSE AT OTTAWA.

FRIDAY, the 9th day of September, 1898.

Whereas, it is deemed advisable in the interests of commerce to dispense with the written declaration referring to invoices of goods as prescribed in section 46 of the Customs Act.

His Excellency therefore, by and with the advice of the Queen's Privy Council for Canada, is pleased to make the following regulations:—

Regulations.

1. The written declaration prescribed in section 46 of the Customs Act, to be signed by the owner, importer or consignee of goods, and distinctly referring to the invoice shall be dispensed with.

JOHN J. MCGEE,
Clerk of the Privy Council.

'J.'

Form of Certificate prescribed for invoices of merchandise SOLD to importers in Canada and exported thereto,—to be signed by a partner, official or employee of the exporter having a knowledge of the facts certified to and to be written, printed or stamped on the face or back of the invoice, viz.:

This invoice is true and correct; and where there is a difference between any of the prices shown therein and the ordinary credit prices at which the same articles are now sold *bona fide* by the exporter in like quantity and condition at this place for consumption in this country the latter prices are shown on the margin or elsewhere on such invoice.

Dated at....., 190....

.....

Exporter.

(On the back of this form when issued will be printed amended form of Oaths 1, 2 and 4.

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FORM 5 *re* BILL OF SIGHT.

(a) Oath or affirmation of an owner, consignee, importer or his agent or attorney prescribed to be made on entering goods without the production of a duly certified invoice.

FORM 4.

(b) Oath or affirmation of importer or agent prescribed to be made and subscribed before a collector of customs or a notary public or a commissioner for taking affidavits, on entry of goods at a lower rate of duty or free for manufacturing purposes :—

(c) The undersigned officer of customs having examined the goods herein described deems the sum of \$ to be sufficient in his judgment to pay the duties on the said goods.

Signature.

(d) The time appointed for making perfect entry of the goods described in this Bill of Sight being months from this date the amount deposited herewith (\$) shall be held to be the duty on such goods if perfect entry be not then completed.

Dated this

day of

190 .

Importer or Agent.

Witness

Collector.





